

EXHIBIT B

Exhibit B - Defendants' Exhibits

| Exhibit No. | Description | Bates No. |
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| 1 | Shareholder Loan Agreement between David Elkin and US Mobilcomm dated September 1, 1995 | MC000238 |
| 2 | US Mobilcomm, Inc. balance sheet as of September 30, 1997 | PTF0025-PTF0027 |
| 3 | 1997 tax return for US Mobilcomm | MC000468-MC000485 (PTF0028-PTF0038) |
| 4 | 1998 tax return for US Mobilcomm | MC000486-MC000505 |
| 5 | 1999 tax return for US Mobilcomm | MC000506-MC000529 (PTF0039-PTF0041) |
| 6 | 2000 tax return for US Mobilcomm | MC000525-MC000544 |
| 7 | 2001 tax return for US Mobilcomm | MC000545-MC000564 |
| 8 | 2002 tax return for US Mobilcomm | MC000565-MC000583 |
| 9 | 2003 tax return for US Mobilcomm | MC000584-MC000603 |
| 10 | 2004 tax return for US Mobilcomm | MC000604-MC000619 |
| 11 | November 6, 1998 – FCC application for Wireless Telecommunications Bureau radio service authorization submitted by the Elkin Group, Inc. | PTF0158-PTF0167 |
| 12 | December 6, 2002 – letter from David Elkin to Vincent A. Sama regarding the sale by USM over the past three years of 220 MHz licenses owned in Florida, Boston and Chicago, together with related equipment | PTF0052 |
| 13 | May 2, 1994 – letter from Jeffrey Norman to Lissa Mattson confirming a wire of \$196,000 to the account of US Mobilcomm and further identifying the \$50,000 in out-of-pocket expenses incurred as of that date plus a cash payment of \$4,000 for the Gene Warren license | PTF0006-PTF0007 |
| 14 | December 27, 1994 – action by consent in writing of the Board of Directors giving Jeffrey Norman 125 shares or a 25% interest in USM | PTF0010-PTF0014 |
| 15 | October 8, 1997 – profit and Loss Statement for USM from January through September 1997 | PTF0025-PTF0027 |

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| 16 | May 20, 1997 – letter of intent regarding the proposed transaction with Centennial Communications Corp. | PTF0042-PTF0046 |
| 17 | March 4, 1999 – Purchase and Sale Agreement between USM and Repeater Network Spectrum Aq., Inc. | PTG0053-PTF0064 |
| 18 | January 30, 2001 – Purchase and Sale Agreement between USM and Roamer One, Inc. | PTF0081-PTF0099 |
| 19 | March 13, 2001 – Purchase and Sale Agreement between USM and Roamer One, Inc. | PTF0100-PTF0130 |
| 20 | 220 MHz System Management Agreement, exemplar dated April 14, 1994 between Valerie James and USM | PTF0132-PTF0157 |
| 21 | US Mobilcomm’s September 1998 Form 175 amending the name of the applicant from USM to the Elkin Group, Inc. | |
| 22 | FCC Public Notice DA 98-2143, dated October 23, 1998 regarding Auction 18 | PTF0384-PTF0465 |
| 23 | FCC Public Notice DA 98-1787 dated September 4, 198 regarding qualified bidders for Auction 18 | PTF0466-PTF0507 |
| 25 | Abo and Company engagement letter dated December 24, 2006 | MA 433-37, Abo 2 |
| 26 | Cover letter to Abo attaching a number of documents for his review, as well as the documents themselves | MA 262-320, Abo 3 |
| 27 | Abo and Company “Report Docket” | MA 360. Abo 4 |
| 28 | USM By-Laws | USM 0261-0273 |
| 29 | Proposed shareholder agreement forwarded by Elkin to Norman | |
| 30 | Norman’s counterproposal as to a shareholders’ agreement | USMD 265-66 |
| 31 | Norman’s 1993 K-1 | |
| 32 | Norman’s 1994 K-1 | |
| 33 | Norman’s 1995 K-1 | |
| 34 | Norman’s 1996 K-1 | |
| 35 | Norman’s 1997 K-1 | |
| 36 | Norman’s 1998 K-1 | |

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| 37 | Norman's 1999 K-1 | |
| 38 | Norman's 2000 K-1 | |
| 39 | Norman's 2001 K-1 | |
| 40 | Norman's 2002 K-1 | |
| 41 | Elkin's 1993 K-1 | |
| 42 | Elkin's 1994 K-1 | |
| 43 | Elkin's 1995 K-1 | |
| 44 | Elkin's 1996 K-1 | |
| 45 | Elkin's 1997 K-1 | |
| 46 | Elkin's 1998 K-1 | |
| 47 | Elkin's 1999 K-1 | |
| 48 | Elkin's 2000 K-1 | |
| 49 | Elkin's 2001 K-1 | |
| 50 | Elkin's 2002 K-1 | |
| 51 | May 15, 1995 JeffDave Spreadsheet | PLTF 2341 |
| 52 | December 14, 1994 JeffDave Spreadsheet | PLTF 2344 |
| 53 | October 4, 1994 letter from Elkin to Norman | PLTF 1309 |
| 54 | April 17, 1995 JeffDave Spreadsheet | PLTF 2342 |
| 55 | November 8, 1994 JeffDave Spreadsheet | PLTF 2336 |
| 56 | USM General Ledger as of December 31, 1994 | MA 467- 483 |
| 57 | Assorted USM Balance Sheets | MA 484 – 505 |
| 58 | June 23, 1998 letter from Norman to Mark Hatten | PLTF 2675-77 |
| 59 | January 16, 1998 JeffDave Spreadsheet | MC 001744 |
| 60 | Copies of Checks | MC 6610 |
| 61 | 12/28/94 record of a \$45,010 payment | MA 265 |
| 62 | 12/28/94 record of a \$30,010 payment | MA 266 |
| 63 | USM Paid in Capital Transaction Detail | MA 269-71 |
| 64 | December 31, 1994 letter from Shorin to Charles Henry | MC 1704-05 |
| 65 | May 24, 1997 letter from William Dylewsky to Norman | MA 283-84 |

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| 66 | June 9, 1997 fax from William Dylewsky to Norman | MA 285 |
| 67 | September 21, 1994 letter from Elkin to Norman | MA 288-89 |
| 68 | Copies of Checks | MA 290-96 |
| 69 | USM Paid in Capital Register | MA 303-08; MC 1488; MA 309, MA 311-12 |
| 70 | Notes on Abo and Company notepad | Abo 3 |
| 71 | Analysis of capital contributions and loans since inception of USM | MC 1228; MA 314 |
| 72 | Summary of Elkin's contribution of monies to participate in Phase II auction | MA 322 |
| 73 | Summary of Elkin's contribution of capital and other monies to USM | MA 320-21 |
| 74 | February 10, 1995 letter from Elkin to Tom Fioritta | USDM 71 |
| 75 | Redacted copies of the Elkins' assorted stock brokerage accounts | DWE 1-53 |
| 76 | 12/15/98 fax cover page and attached USM balance sheet and profit and loss statement from Norman to Mark Hatten | PTF 223-26 |
| 77 | May 1997 draft letter from Elkin to Norman discussing treating Elkin's advances as shareholder loans | USMD 1 |
| 78 | Typed notes of one or more conversations covering at least in part the content of the May 1997 draft letter | USMD 27-28 |
| 79 | May 22, 1997 wiring instructions | USMD 26 |
| 80 | May 19, 1997 analysis of distribution of proceeds upon sale of USM | USMD 174 |
| 81 | September 16, 1994 letter from Elkin to Norman | USMD 263 |
| 82 | November 10, 1998 e-mail from Norman to Elkin | PTF 50 |
| 83 | March 27, 1996 JeffDave Spreadsheet | MC 1731 |
| 84 | January 16, 1998 JeffDave Spreadsheet | MC 1744 |
| 85 | October 25, 2004 letter from Norman to USM | Elkin 1 |
| 86 | USM Deposit Detail | MA 570-95 |

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| 87 | USM Deposit Detail | MA 565-69 |
| 88 | USM Deposit Detail | MA 545-64 |
| 89 | USM Profit and Loss for January through December 2004 | MA 544 |
| 90 | USM Profit and Loss for January through December 2003 | MA 540-41 |
| 91 | USM Profit and Loss for January through December 2002 | MA 538-39 |
| 92 | USM Profit and Loss for January through December 2001 | MA 535-37 |
| 93 | USM Profit and Loss for January through December 2000 | MA 532-34 |
| 94 | USM Profit and Loss for January through December 1997 | MA 519-23 |
| 95 | USM Profit and Loss for January through December 1999 | MA 528-31 |
| 96 | USM Profit and Loss for January through December 1998 | MA 524-27 |
| 97 | USM Profit and Loss for January through December 1996 | MA 513-18 |
| 98 | USM Profit and Loss for January through December 1995 | MA 508-12 |
| 99 | USM Profit and Loss for January through December 1994 | MA 506-07 |
| 100 | USM Journal for Jan. 1, 1994 – Jan. 19, 1997 | MA 680-93 |
| 101 | October 5, 1994 wiring instructions from Elkin | MC 6596 |
| 102 | October 5, 1994 wiring instructions from Elkin | MC 6595 |
| 103 | CD containing electronic version of USM QuickBooks accounts | ?? |
| 104 | FCC Document | |
| 105 | Draft September 2002 Letter from Norman's attorney to Elkin | PTF0051 |
| 106 | 11/4/98 FCC Form 601 | USMD000034-USMD000040 |
| 107 | FCC 10/26/99 Radio Station Authorization | USMD000045-USMD000050 |
| 108 | FCC 01/05/2000 Public Notice | USMD000051 |
| 109 | November 10, 1998 e-mail from Norman to Elkin | PTF0050 |

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| 110 | 12/15/98 fax from Norman to Hatten, produced from Norman's files | PTF0223-PTF0226 (USMD000029-USMD000032) |
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